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March 25, 2004

PLEASE DELIVER 14 PAGES (INCLUDING COVER SHEET) TO:

VIA FACSIMILE 703 - 872 - 9306	App. No. 10/004,541 Confirmation No. 4402
Commissioner for Patents	Applicant Yoshifumi Okita
P.O. Box 1450	Filed 11/01/2001
Alexandria, VA 22313-1450	Title Ergonomic Handrail
	TC/AU 3679
	Examiner Cottingham, John R.
	Docket No. B6204.1266.3889
	Customer No. 00378

Sir: Please accept these papers for filing and action as indicated:

1. Amendment and Response to Non-Final Action;
2. Petition and Fee for Extension of Time;
3. Credit Card Authorization \$210; and
4. Undepayment/Overpayment Instructions

Very truly yours,

Dennis T. Griggs
Reg. No. 27,790
Attorney for Applicant

CERTIFICATE OF TRANSMISSION - 37 C.F.R. §1.8

I hereby certify that this **AMENDMENT AND RESPONSE TO NON-FINAL ACTION** (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile **703 - 872 - 9306** to the United States Patent and Trademark Office on the date shown below.

Date: March 25, 2004Sarah Maria Tedesco
(Typed name of person signing statement)S. Maria Tedesco
(Signature of person faxing paper)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

App. No. 10/004,541 Applicant Yoshifumi Okita Filed 11/01/2001 Title Ergonomic Handrail	Confirmation No. 4402
TC/A.U. 3679 Examiner Cottingham, John R.	
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Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

INSTRUCTIONS AS TO
UNDERPAYMENT/OVERPAYMENT OF FEES

Sir:

1. UNDERPAYMENT

The Commissioner is hereby authorized to charge any fee underpayment relating to this AMENDMENT AND RESPONSE TO NON-FINAL ACTION to:

Deposit Account No. 07-2156

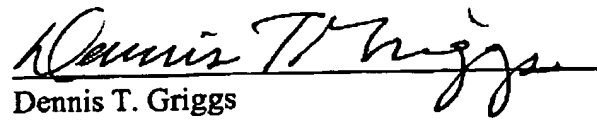
2. OVERPAYMENT

The Commissioner is hereby authorized to credit any fee overpayment relating to this AMENDMENT AND RESPONSE TO NON-FINAL ACTION to:

Deposit Account No. 07-2156

Respectfully submitted,

Date: March 25, 2004



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